

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MARYLAND

UNITED STATES OF AMERICA, )  
 )  
Plaintiff, )  
 )  
v. )  
 )  
ISAAC M. NEUBERGER, )  
 )  
Defendant. )  
\_\_\_\_\_ )

Case No. 22-2977-MJM

**ANSWER OF ISAAC M. NEUBERGER TO FIRST AMENDED COMPLAINT**

Defendant, Isaac M. Neuberger, answers and responds to the First Amended Complaint (“FAC”) as follows:

1. Paragraph 1 of the FAC states a legal conclusion to which no response is required.
2. Paragraph 2 of the FAC states a legal conclusion to which no response is required.
3. Defendant admits the allegations in Paragraph 3.
4. Defendant admits the allegations in Paragraph 4.
5. Paragraph 5 re-states the allegations in Paragraphs 1 through 4 and, therefore, Defendant restates his answers.
6. Defendant admits the allegations in Paragraph 6.
7. Defendant admits the allegations in Paragraph 7.
8. Defendant admits that he is an attorney for Lehcim. Defendant denies the characterization that he “purports” to be an attorney for Lehcim.
9. Defendant admits the allegations in Paragraph 9.
10. Defendant admits the allegations in Paragraph 10.
11. Defendant admits the allegations in Paragraph 11.

12. Defendant admits the allegations in Paragraph 12.

13. Defendant admits the allegations in Paragraph 13.

14. With respect to the allegations in Paragraph 14, Defendant admits that the IRS issued two notices of deficiency to Lehcim for the tax years 2010 through 2015.

15. Defendant admits that he received a Notice of Deficiency containing the quoted language and which described how a petition could be filed. The last sentence of Paragraph 15 states a legal conclusion to which no response is required.

16. Defendant denies the allegations in Paragraph 16.

17. Defendant denies the allegations in Paragraph 17.

18. Defendant admits the allegations in Paragraph 18.

19. Defendant admits that Lehcim did not file a petition with the United States Tax Court. Defendant lacks knowledge or information sufficient to form a belief as to when any assessments were made by the Internal Revenue Service and, therefore, denies that allegation. The last sentence of Paragraph 19 is a legal conclusion to which no response is required.

20. Defendant denies the allegations in Paragraph 20.

21. Defendant denies the allegations in Paragraph 21.

22. Defendant denies the allegations in Paragraph 22.

23. Defendant denies the allegations in Paragraph 23.

#### **FIRST AFFIRMATIVE DEFENSE**

The FAC fails to state a cause of action upon which relief can be granted.

#### **SECOND AFFIRMATIVE DEFENSE**

The FAC is, or may be, barred in whole or in part by limitations.

**THIRD AFFIRMATIVE DEFENSE**

The FAC is, or may be, barred by the equitable doctrine of estoppel.

**FOURTH AFFIRMATIVE DEFENSE**

The FAC is, or may be, barred by the equitable doctrine of waiver.

**FIFTH AFFIRMATIVE DEFENSE**

The FAC is, or may be, barred in whole or in part by the improper action of Plaintiff's agents.

**SIXTH AFFIRMATIVE DEFENSE**

The FAC is, or may be, barred by Plaintiff's inability to prove the statutory elements of 31 U.S.C. § 3713.

WHEREFORE, Defendant, Isaac M. Neuberger, requests that the Court deny Plaintiff, United States of America, all relief it seeks, dismiss the Complaint, and grant such other and further relief the Court deems appropriate.

Date: November 27<sup>th</sup>, 2023

Respectfully submitted,

/s/

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/s/

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*Attorneys for Defendant*

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 27<sup>th</sup> day of November, 2023, a copy of the foregoing was filed electronically via CM/ECF, causing same to be served on all counsel of record.

/s/ James P. Ulwick  
James P. Ulwick